



Malia M. Cohen
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Lake
Lakeport, California

Date: August 15, 2023
Filing Ref: LAK24

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2023-24**. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by the Data Processing Department.

SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS

The indirect overhead and support service costs listed in the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2021-22**, and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|---------------------------------|---|
| 1. Employee Fringe Benefits | 9. Public Liability Insurance (ISF) |
| 2. Human Resources | 10. Workers' Compensation Insurance (ISF) |
| 3. Central Services | 11. Employee Health/Wellness (ISF) |
| 4. Buildings & Grounds | 12. Heavy Equipment Rental (ISF) |
| 5. Information Technology | 13. Fleet Maintenance (ISF) |
| 6. County Counsel | 14. Central Garage (ISF) |
| 7. County Administrative Office | |
| 8. Unemployment Insurance (ISF) | |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above cost centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the county departments' costs indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county and used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and accounting system in effect at the time the proposal was submitted. Significant changes in the organizational

structure, or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement, will require prior approval by the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county, and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by Uniform Guidance, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: There are no adjustments in the fiscal year 2023-24 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF LAKE

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Jenavive Herrington

**SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services
Division**

Name

Auditor-Controller/Clerk

Title

08-15-2023

Date

08-16-2023

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

**Negotiated by Betty Chen
Telephone (916) 327-9496**

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Summary Schedule

Department	1011 Board of Supervisors	1014 Clerk to BOS	1072 Cannabis Program	1120 Non Dept'l	1123 Assessor	1451 Reg of Voters	1672 Lakebed Management	1673 Lakebed Special	1674 Flood Corridor Prop Maint	1778 Special Projects
1 Building Depreciation Charge	\$2,625	\$3,104	\$0	\$0	\$7,352	\$2,540	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	723	1,920	0	0	0	0
3 1901 Insurance	37	7	0	0	119	34	0	0	0	0
4 1121 Auditor-Controller/County Clerk	6,110	4,190	3,791	9,299	11,598	14,813	2,423	447	686	285
5 1122 Treas - Tax Coll	443	230	71	18	1,100	3,357	481	6	53	27
6 1341 Human Resources	4,204	841	0	0	13,453	3,784	0	0	0	0
7 1124 Central Services	176	285	0	0	7,417	10,698	426	0	0	0
8 1671 Buildings & Grounds	11,683	12,750	0	0	31,401	30,593	0	0	0	0
9 1904 Information Technology	31,734	90	0	0	70,372	72,294	0	0	0	0
10 1231 County Counsel	0	0	2,075	0	0	0	0	0	0	0
11 1012 CAO	6,393	1,205	92	51	11,543	9,460	2,285	0	771	47
Total Current Allocations	63,406	22,702	6,029	9,367	155,079	149,493	5,614	453	1,510	359
Less: Prior Year Allocations	42,290	22,580	3,927	5,901	157,183	81,824	3,817	144	772	(8,823)
Carry-Forward	21,116	122	2,102	3,466	(2,104)	67,670	1,797	309	739	9,181
Proposed Costs	\$84,523	\$22,824	\$8,130	\$12,834	\$152,975	\$217,163	\$7,411	\$762	\$2,249	\$9,540

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Department	1781 Plant Aquisition	1794 CDBG Capital Projects	1796 CDBG PI Capital Projects	1890 Visitor Info Center	1892 Mktg & Econ Dev	1903 Public Works	1908 Engineering & Insp	1918 Geo Resource Royalties	1920 Disaster Response/Re c	2101 Trial Courts
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$24,846	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	2,649	0	0	0
3 1901 Insurance	0	0	0	0	0	97	89	0	15	0
4 1121 Auditor-Controller/County Clerk	1,333	93	392	0	584	8,132	7,814	601	26,072	6,374
5 1122 Treas - Tax Coll	183	0	56	0	18	870	357	38	313	38
6 1341 Human Resources	0	0	0	0	0	10,931	10,090	0	1,682	0
7 1124 Central Services	0	0	0	0	0	414	0	0	34	0
8 1671 Buildings & Grounds	0	0	0	140	0	89,841	0	0	(0)	0
9 1904 Information Technology	0	0	0	0	511	5,348	780	211	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	338	0	2,960	0	1,618	9,008	6,578	781	51,895	15
Total Current Allocations	1,854	93	3,409	140	2,730	149,487	28,358	1,632	80,010	6,428
Less: Prior Year Allocations	13,684	64	4,648	2,341	19,535	138,541	25,621	2,151	4,483	7,858
Carry-Forward	(11,830)	29	(1,240)	(2,201)	(16,805)	10,946	2,737	(519)	75,527	(1,430)
Proposed Costs	\$(9,977)	\$122	\$2,169	\$(2,060)	\$(14,075)	\$160,433	\$31,094	\$1,112	\$155,538	\$4,998

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Department	2106 Grand Jurors	2110 District Attorney	2111 Public Defender	2112 Child Suppt Svcs	2113 DA Victim Witness	2115 Dom Viol Progr	2116 DA Asset Forfeiture	2201 Sheriff-Coroner	2202 Sheriff-Ctrl Disp	2203 Sher Marijuana Suppr
1 Building Depreciation Charge	\$0	\$6,380	\$0	\$0	\$0	\$0	\$0	\$16,092	\$39,313	\$0
2 Equipment Depreciation Charge	0	5,853	0	0	4,500	0	0	21,937	34,563	1,740
3 1901 Insurance	0	266	0	149	45	0	0	536	82	0
4 1121 Auditor-Controller/County Clerk	1,904	22,426	942	16,739	6,623	596	213	45,098	8,923	1,360
5 1122 Treas - Tax Coll	1,207	2,280	215	2,744	481	12	15	7,060	1,009	153
6 1341 Human Resources	0	30,060	0	16,817	5,045	0	0	60,540	9,249	0
7 1124 Central Services	40	1,064	0	7,280	162	0	0	4,050	14	0
8 1671 Buildings & Grounds	4,579	66,665	0	3,457	12,407	0	0	54,757	0	0
9 1904 Information Technology	3,368	36,527	0	(249)	569	0	0	156,462	8,267	30
10 1231 County Counsel	0	0	0	985	0	0	0	0	0	0
11 1012 CAO	533	28,053	15,538	21,620	3,884	100	42	99,719	12,666	1,311
Total Current Allocations	11,630	199,575	16,695	69,542	33,716	708	270	466,251	114,086	4,594
Less: Prior Year Allocations	8,060	251,508	2,720	64,866	46,074	483	249	347,945	101,356	3,678
Carry-Forward	3,569	(51,932)	13,976	4,676	(12,358)	225	21	118,306	12,730	916
Proposed Costs	\$15,199	\$147,643	\$30,671	\$74,218	\$21,357	\$932	\$291	\$584,558	\$126,816	\$5,510

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Department	2204 Sheriff- Crt Security	2205 Sher Marine Patrol	2206 Sheriff- Rural/Sm Co's	2207 Sheriff- Civil	2208 Sheriff- Blood Alcohol	2209 Sheriff- High Tech	2210 Sheriff- STC	2212 Sheriff- Auto Warrants	2213 Sheriff - DNA	2214 Sheriff- Asset Forfeiture
1 Building Depreciation Charge	\$0	\$0	\$1,590	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	30	15	0	0	0	0	0	0	0	0
4 1121 Auditor-Controller/County Clerk	6,829	5,927	368	211	1,007	59	479	212	255	266
5 1122 Treas - Tax Coll	398	593	0	41	201	0	94	3	0	21
6 1341 Human Resources	3,363	1,682	0	0	0	0	0	0	0	0
7 1124 Central Services	0	1	0	0	0	0	0	0	0	0
8 1671 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 1904 Information Technology	0	2,317	0	0	0	0	0	0	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	5,478	3,136	1,865	209	44	0	165	0	0	237
Total Current Allocations	16,099	13,671	3,822	461	1,251	59	738	215	255	524
Less: Prior Year Allocations	11,514	34,422	4,412	345	1,018	118	896	192	426	904
Carry-Forward	4,585	(20,751)	(590)	116	234	(59)	(157)	23	(171)	(380)
Proposed Costs	\$20,684	\$(7,081)	\$3,233	\$578	\$1,485	\$0	\$581	\$238	\$85	\$144

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Department	2215 Sheriff- Inmate Welfare	2216 Sheriff- Pool Veh Repl	2217 Sheriff- Pursuit Veh Repl	2218 Sheriff- Search & Rescue	2220 Sheriff- Post	2221 Sheriff- Local Enf Blk	2301 Jail Facilities	2302 Probation	2303 Juvenile Home	2304 Jail Medical Facilities
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$200,566	\$3,624	\$27,411	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	83,788	0	1,285	0
3 1901 Insurance	0	0	0	0	0	0	499	328	0	0
4 1121 Auditor-Controller/County Clerk	966	132	853	579	654	125	33,813	29,311	124	1,138
5 1122 Treas - Tax Coll	218	0	47	162	209	0	4,679	3,095	0	68
6 1341 Human Resources	0	0	0	0	0	0	56,336	36,997	0	0
7 1124 Central Services	0	0	0	0	0	0	2,388	1,511	0	0
8 1671 Buildings & Grounds	0	0	0	0	0	0	1,263	11,875	3,144	0
9 1904 Information Technology	0	0	0	0	0	0	15,736	37,974	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	331	0	811	147	316	0	75,084	40,062	0	24,016
Total Current Allocations	1,515	132	1,712	888	1,180	125	474,152	164,777	31,965	25,222
Less: Prior Year Allocations	1,878	175	3,042	481	803	330	465,362	227,835	46,201	25,885
Carry-Forward	(363)	(43)	(1,331)	407	377	(206)	8,790	(63,058)	(14,236)	(663)
Proposed Costs	\$1,152	\$89	\$381	\$1,296	\$1,557	\$(81)	\$482,942	\$101,718	\$17,728	\$24,559

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Department	2305 Crim Justice Facilities	2601 Agricultural Comm	2602 Building & Safety	2603 Code Enforcement	2604 Nuisance Abatement	2701 Fish & Game	2702 Planning	2703 Animal Care & Ctrl	2704 Emergency Services	2706 Community Dev Admin
1 Building Depreciation Charge	\$0	\$5,709	\$4,374	\$0	\$0	\$0	\$12,041	\$54,922	\$0	\$0
2 Equipment Depreciation Charge	0	1,689	0	0	0	0	0	12,553	50,175	0
3 1901 Insurance	0	45	119	67	0	0	164	78	0	0
4 1121 Auditor-Controller/County Clerk	1,022	9,339	13,015	8,981	850	1,053	14,548	16,908	695	0
5 1122 Treas - Tax Coll	130	894	982	1,133	251	6	1,516	2,112	56	0
6 1341 Human Resources	0	5,045	13,453	7,567	0	0	18,498	8,829	0	0
7 1124 Central Services	0	153	1,685	7,339	0	0	4,262	535	0	0
8 1671 Buildings & Grounds	0	33,013	7,113	0	0	0	47,127	0	0	0
9 1904 Information Technology	0	10,231	5,375	4,272	0	0	40,627	12,762	18,654	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	0	7,053	46,372	7,114	669	81	15,077	9,632	257	0
Total Current Allocations	1,151	73,171	92,489	36,473	1,769	1,140	153,860	118,330	69,836	0
Less: Prior Year Allocations	772	66,111	51,482	1,379	1,464	836	134,638	106,102	76,556	0
Carry-Forward	379	7,061	41,007	35,094	306	304	19,222	12,228	(6,720)	0
Proposed Costs	\$1,531	\$80,232	\$133,496	\$71,567	\$2,075	\$1,444	\$173,082	\$130,559	\$63,117	\$0

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Department	2707 Recorder	2708 Rec Microgrph's	2709 Rec Moderniz'n	2710 Recorder- Vital/Heath Stats	2711 Animal Med Clinic	2714 Biological Community	3011 Road Department	3062-3081 Subdiv Impr	3122 Lampson Airport	3123 Lampson Fld Cap Proj
1 Building Depreciation Charge	\$7,974	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	37	0	0	0	15	0	253	0	0	0
4 1121 Auditor-Controller/County Clerk	6,584	616	813	381	3,510	1,678	25,888	1,624	1,643	162
5 1122 Treas - Tax Coll	301	50	53	9	345	18	3,782	0	224	0
6 1341 Human Resources	4,204	0	0	0	1,682	0	28,588	0	0	0
7 1124 Central Services	17,335	0	0	0	0	0	0	0	0	0
8 1671 Buildings & Grounds	32,760	0	0	0	0	0	0	0	0	0
9 1904 Information Technology	120	0	7,518	0	0	0	672	0	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	3,011	101	162	8	1,398	1,032	40,884	0	750	0
Total Current Allocations	72,329	767	8,547	398	6,949	2,727	100,068	1,624	2,617	162
Less: Prior Year Allocations	55,972	1,723	1,950	133	5,803	2,085	96,311	1,087	2,491	255
Carry-Forward	16,356	(955)	6,598	265	1,146	642	3,757	537	126	(93)
Proposed Costs	\$88,685	\$(188)	\$15,145	\$664	\$8,095	\$3,369	\$103,824	\$2,160	\$2,743	\$69

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Department	4010 Environ Health	4011 Public Health	4012 Health Admin	4014 Behavioral Health	4015 Alcohol & Oth Drug Svc	4016 Tobacco Education	4018 Alcoholism Programs	4019 Mental Health Svcs Act	4120 Grant & Contracts (Sanitation)	4121 Integrated Waste Mgmt
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	97	293	82	670	168	0	0	0	0	127
4 1121 Auditor-Controller/County Clerk	11,631	28,043	12,732	67,375	20,340	434	2,508	93	0	23,447
5 1122 Treas - Tax Coll	1,145	3,806	1,159	18,813	3,461	0	0	0	0	3,897
6 1341 Human Resources	10,931	33,045	9,249	75,675	18,919	0	0	0	0	14,294
7 1124 Central Services	53	72	18	3,512	794	0	0	0	0	526
8 1671 Buildings & Grounds	0	1,450	9,637	11,524	(0)	0	0	0	0	92,963
9 1904 Information Technology	(437)	8,830	2,184	27,608	(2,128)	0	0	0	0	3,456
10 1231 County Counsel	0	520	0	10,049	0	0	0	0	0	0
11 1012 CAO	13,314	51,853	46,299	114,164	35,173	2,553	81	0	0	31,425
Total Current Allocations	36,733	127,910	81,360	329,391	76,725	2,987	2,589	93	0	170,135
Less: Prior Year Allocations	31,714	83,556	35,639	249,443	53,697	2,281	1,773	96	0	127,623
Carry-Forward	5,019	44,354	45,721	79,948	23,028	705	816	(3)	0	42,512
Proposed Costs	\$41,752	\$172,264	\$127,081	\$409,339	\$99,754	\$3,692	\$3,405	\$90	\$0	\$212,647

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Department	5011 Social Svcs Admin	5012 Social Services Special Prog's	5115 OJT Training	5121 General Welfare	5164 Housing Admin	5165 Housing Services	5166 CDBG Housing	5168 Senior Citizens Program	5169 Hsg HOME New Grant	5281 General Relief
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	1,922	0	74	0	45	0	0	0	0	0
4 1121 Auditor-Controller/County Clerk	159,542	6,327	43	51,567	7,062	669	0	66	0	348
5 1122 Treas - Tax Coll	36,730	301	0	183	336	71	0	18	0	0
6 1341 Human Resources	216,934	0	8,408	0	5,045	0	0	0	0	0
7 1124 Central Services	550	0	0	0	9	0	0	0	0	0
8 1671 Buildings & Grounds	0	0	0	0	0	0	0	0	0	0
9 1904 Information Technology	20,097	0	0	0	0	0	0	0	0	0
10 1231 County Counsel	183,912	0	0	0	0	0	0	0	0	0
11 1012 CAO	206,603	6,062	0	58,263	4,089	363	0	0	0	0
Total Current Allocations	826,290	12,689	8,525	110,014	16,586	1,102	0	83	0	348
Less: Prior Year Allocations	646,451	9,835	9,757	230,796	7,518	334	0	921	0	55
Carry-Forward	179,840	2,854	(1,231)	(120,783)	9,067	768	0	(838)	0	293
Proposed Costs	\$1,006,130	\$15,544	\$7,294	\$(10,769)	\$25,653	\$1,870	\$0	\$(755)	\$0	\$641

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Department	5282 IHSS Public Authority	5321 Veterans Services	6022 Library	6023 Library Improvement s	6131 UC Coop Extension	7011 Parks & Recreation	7073 Park Devel - Quimby	7201 Museum	7202 Museum Improvement s	7999 Contingencie s
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$6,736	\$199,966	\$0	\$19,845	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	24,918	0	0	0	0
3 1901 Insurance	0	22	76	0	15	82	0	13	0	0
4 1121 Auditor-Controller/County Clerk	795	3,540	19,738	471	3,889	20,311	116	6,745	872	0
5 1122 Treas - Tax Coll	0	369	4,018	68	372	4,717	0	646	12	0
6 1341 Human Resources	0	2,522	8,619	0	1,682	9,249	0	1,471	0	0
7 1124 Central Services	0	865	655	0	11	41	0	7	0	0
8 1671 Buildings & Grounds	0	541	38,952	0	38,953	0	0	73,598	0	0
9 1904 Information Technology	0	1,887	8,655	0	6,371	932	0	7,495	0	0
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	5,004	2,655	12,453	106	2,012	13,039	1	2,267	43	0
Total Current Allocations	5,799	12,401	93,165	645	60,040	273,255	117	112,087	928	0
Less: Prior Year Allocations	2,438	14,623	60,998	892	53,210	282,720	114	150,559	277	0
Carry-Forward	3,362	(2,223)	32,167	(247)	6,831	(9,464)	3	(38,473)	651	0
Proposed Costs	\$9,161	\$10,178	\$125,333	\$398	\$66,871	\$263,791	\$119	\$73,614	\$1,578	\$0

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Department	8107 Flood/Lakebe d Adm	8100's Flood Zone (200- 206,208)	8200's Light Dist (210- 219,261)	8300's Sanit Distr (250- 253)	8400's CSA's	8463 CSA's (DPW)	8593 KV Wtrworks (293)	8695 Spec Dist Admin	8798 Air Control Spec Prog	8799 Air Quality Mgmt Dist
1 Building Depreciation Charge	\$0	\$4,720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	74	0	0	0	0	0	0	365	0	43
4 1121 Auditor-Controller/County Clerk	9,040	14,992	10,602	32,547	26,293	1,101	9,512	31,227	175	8,438
5 1122 Treas - Tax Coll	699	1,752	301	13,264	5,030	0	2,921	4,331	9	844
6 1341 Human Resources	8,408	0	0	0	0	0	0	41,201	0	4,877
7 1124 Central Services	958	0	0	0	0	0	0	9,652	0	0
8 1671 Buildings & Grounds	0	19,392	0	0	0	0	0	1,812	0	0
9 1904 Information Technology	981	0	0	0	0	0	0	9,561	0	241
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	10,015	23,231	730	60,455	18,918	311	10,166	42,152	1,456	5,912
Total Current Allocations	30,176	64,088	11,633	106,266	50,242	1,412	22,598	140,301	1,640	20,354
Less: Prior Year Allocations	22,762	44,682	8,677	39,329	38,285	839	18,378		3,786	35,707
Carry-Forward	7,413	19,407	2,956	66,937	11,957	573	4,221	36,207	(2,146)	(15,352)
Proposed Costs	\$37,589	\$83,495	\$14,588	\$173,203	\$62,199	\$1,985	\$26,819	\$176,508	\$(506)	\$5,002

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Department	8800's Court Funds (500's)	8803 LAFCo	8805 Law Library	8826 Redevel Obligations	8893 RDA	8894 RDA Housing	9100-9799 Spec Distr (300's)	104,093		9911 Fleet Maint (911)
								9905 Central Garage (905)	9907-9999 Equip Rental (907)	
1 Building Depreciation Charge	\$75,335	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation Charge	0	0	0	0	0	0	0	0	0	0
3 1901 Insurance	0	0	0	0	0	0	0	0	0	45
4 1121 Auditor-Controller/County Clerk	10,494	132	1,861	18,230	0	371	92,100	6,291	6,692	5,668
5 1122 Treas - Tax Coll	60,600	15	254	0	0	0	25,734	2,534	3,458	608
6 1341 Human Resources	0	0	0	0	0	0	0	0	0	5,045
7 1124 Central Services	0	0	6	0	0	0	0	0	0	0
8 1671 Buildings & Grounds	244,774	0	3,291	0	0	0	0	0	0	0
9 1904 Information Technology	0	30	2,788	0	0	0	0	0	0	(41)
10 1231 County Counsel	0	0	0	0	0	0	0	0	0	0
11 1012 CAO	0	0	0	0	0	0	0	5,058	6,506	3,656
Total Current Allocations	391,203	177	8,200	18,230	0	371	117,835	13,883	16,656	14,980
Less: Prior Year Allocations	384,315	123	8,518	2,564	0	169	95,549	9,731	16,858	13,342
Carry-Forward	6,888	53	(318)	15,666	0	202	22,286	4,153	(203)	1,639
Proposed Costs	\$398,090	\$230	\$7,883	\$33,895	\$0	\$573	\$140,121	\$18,036	\$16,453	\$16,619

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Department	9917 Self Funded Dental/Vision	9918 Unemp Insur (918)	9919 Liab Insur (919)	9920 W/C Insur (920)	Unallowed	All Other	Total
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$714	\$727,783
2 Equipment Depreciation Charge	0	0	0	0	0	0	248,293
3 1901 Insurance	0	0	0	0	0	15	7,356
4 1121 Auditor-Controller/County Clerk	156	281	1,222	935	74,580	23,107	1,237,230
5 1122 Treas - Tax Coll	3	24	133	74	765,949	49,377	1,062,560
6 1341 Human Resources	0	0	0	0	0	1,682	830,194
7 1124 Central Services	0	0	8	2	0	1,212	86,216
8 1671 Buildings & Grounds	0	0	0	0	0	38,407	1,029,863
9 1904 Information Technology	0	0	90	0	0	13,407	654,576
10 1231 County Counsel	0	0	(10,328)	(12,136)	632,845	108,592	916,513
11 1012 CAO	393	7	20,981	17,107	(247,790)	0	1,161,098
Total Current Allocations	551	311	12,105	5,982	1,225,584	236,513	7,961,682
Less: Prior Year Allocations	207	146	41	10,156	978,400	122,832	6,805,677
Carry-Forward	344	165	12,065	(4,174)	247,184	113,681	1,156,004
Proposed Costs	\$895	\$476	\$24,170	\$1,808	\$1,472,768	\$350,194	\$9,117,686